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RESOLUTION ADOPTED BY THE GENERAL ASSEMBLY

[on the report of the Fifth Committee (A/52/934)]

52/239. Financing and liquidation of the United Nations Transitional Authority in Cambodia

The General Assembly,

Having considered the reports of the Secretary-General on the financing and liquidation of the United Nations Transitional Authority in Cambodia[1] and the related reports of the Advisory Committee on Administrative and Budgetary Questions,[2]

Bearing in mind Security Council resolutions 717 (1991) of 16 October 1991, 718 (1991) of 31 October 1991, 728 (1992) of 8 January 1992, 745 (1992) of 28 February 1992, 766 (1992) of 21 July 1992, 783 (1992) of 13 October 1992, 792 (1992) of 30 November 1992, 810 (1993) of 8 March 1993, 826 (1993) of 20 May 1993, 835 (1993) of 2 June 1993, 840 (1993) of 15 June 1993, 860 (1993) of 27 August 1993 and 880 (1993) of 4 November 1993,

Recalling its resolutions 46/198 A of 20 December 1991 and 46/198 B of 14 February 1992 on the financing of the United Nations Advance Mission in Cambodia, 46/222 A of 14 February 1992, 47/209 A of 22 December 1992, 47/209 B of 14 September 1993 and 48/255 of 26 May 1994 on the financing of the Transitional Authority and 46/222 B of 22 May 1992 on the financing of the Advance Mission and the Transitional Authority,

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[1] A/49/714 and Corr.1 and 2 and Add.1, A/51/777 and A/52/819.

[2] A/49/867 and A/52/865.

Reaffirming that the costs of the Advance Mission and the Transitional Authority are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Recalling its previous decisions regarding the fact that, in order to meet the expenditures caused by the Advance Mission and the Transitional Authority, a different procedure is required from the one applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such operations,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Noting with appreciation that voluntary contributions have been made by certain Governments to the Advance Mission, the Transitional Authority and the related trust funds,

Mindful of the fact that it is essential to provide the Transitional Authority with the necessary financial resources to enable it to fulfil its commitments and obligations, which have not been met on a current basis owing to delays in the payment of assessed contributions by Member States,

1. *Takes note* of the status of contributions to the United Nations Transitional Authority in Cambodia as at 15 May 1998, including the contributions outstanding in the amount of 46.3 million United States dollars, representing 3 per cent of the total assessed contributions from the inception of the Transitional Authority to the period ending 30 June 1994, notes that some 57 per cent of the Member States have paid their assessed contributions in full, and urges all other Member States concerned, in particular those in arrears, to ensure the payment of their outstanding assessed contributions;

2. *Expresses concern* about the financial situation with regard to peacekeeping activities, in particular as regards the reimbursement of troop contributors, which bear additional burdens owing to overdue payments by Member States of their assessments;

3. *Expresses its appreciation* to those Member States which have paid their assessed contributions in full;

4. *Urges* all other Member States to make every possible effort to ensure payment of their assessed contributions to the Transitional Authority in full and on time;

5. *Takes note* of the information provided on the final disposition of the property of the Transitional Authority in the addendum to the report of the Secretary-General;[3]

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[3] A/49/714/Add.1.

6. *Also takes note* of the excellent report of the Secretary-General on the comprehensive evaluation of all aspects of the administration and management of the Transitional Authority;[4]

7. *Encourages* the Secretary-General to continue the evaluation exercise for other peacekeeping operations, including an analysis of the problems encountered and measures taken to identify and correct them, and to make proposals for their solution;

8. *Takes note* of the observations and recommendations contained in the reports of the Advisory Committee on Administrative and Budgetary Questions;[2]

9. *Decides*, as an ad hoc arrangement, to apportion among Member States the amount of 32,562,900 dollars gross (25,691,600 dollars net) appropriated by the General Assembly in its resolution 48/255, to be offset by an equal amount from miscellaneous income, in accordance with paragraph 9 of that resolution;

10. *Decides also* to appropriate to the Special Account for the United Nations Transitional Authority in Cambodia the amount of 17,724,400 dollars gross (21,232,600 dollars net) to meet the additional requirements of the Transitional Authority, to be apportioned, as an ad hoc arrangement, among Member States in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991, 47/218 A of 23 December 1992, 49/249 A of 20 July 1995, 49/249 B of 14 September 1995, 50/224 of 11 April 1996, 51/218 A to C of 18 December 1996 and 52/230 of 31 March 1998 and its decisions 48/472 A of 23 December 1993 and 50/451 B of 23 December 1995, and taking into account the scale of assessments for the year 1998, as set out in its resolution 52/215 A of 22 December 1997;

11. *Decides further* that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 9 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 6,871,300 dollars approved for the period from 1 September 1993 to 31 March 1994;

12. *Decides* that, in accordance with the provisions of its resolution 973 (X), the apportionment among Member States, as provided for in paragraph 10 above, shall take into consideration the decrease in their respective share in the Tax Equalization Fund of the estimated staff assessment income of 3,508,200 dollars approved for the period from 1 November 1991 to 31 December 1995;

13. *Decides also* that, for Member States that have fulfilled their financial obligations to the Transitional Authority, there shall be credited their respective share of the balance of the cumulative miscellaneous income of 1,799,400 dollars, the cumulative interest income of 6,944,000 dollars and any surplus arising from the eventual liquidation of the remaining obligations in the Special Account for the Transitional Authority;

14. *Decides further* that, for Member States that have not fulfilled their financial obligations to the Transitional Authority, their share of the balance of the cumulative miscellaneous income of 1,799,400 dollars, the cumulative interest income of 6,944,000 dollars and any surplus arising from the eventual

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[4] A/51/777.

liquidation of the remaining obligations in the Special Account for the Transitional Authority shall be set off against their outstanding obligations;

15. *Takes note* of the views expressed by Member States on the cumulative interest income in the Special Account for the Transitional Authority ;

16. *Approves*, on an exceptional basis, the special arrangements for the Transitional Authority with regard to the application of article IV of the Financial Regulations of the United Nations, whereby appropriations required in respect of obligations owed to Governments providing contingents and/or logistic support to the Transitional Authority shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4, as set out in the annex to the present resolution;

17. *Decides* to include in the provisional agenda of its fifty-third session the item entitled "Financing and liquidation of the United Nations Transitional Authority in Cambodia".

88th plenary meeting
26 June 1998

ANNEX

Special arrangements with regard to the application of article IV of the financial regulations of the United Nations

1. At the end of the twelve-month period provided for in financial regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received or which are covered by established reimbursement rates shall be transferred to accounts payable; such accounts payable shall remain recorded in the Special Account for the United Nations Transitional Authority in Cambodia until payment is effected.

2. (*a*) Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments, for which required claims have not yet been received, shall remain valid for an additional period of four years following the end of the twelve-month period provided for in regulation 4.3;

(*b*) Claims received during this four-year period shall be treated as provided for under paragraph 1 of the present annex, if appropriate;

(*c*) At the end of the additional four-year period, any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor shall be surrendered.